

INTERNATIONAL SCHOOL
of the Americas



U.S. Department of Defense

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This pamphlet lists reports of GAO audits and surveys of U.S. government activities issued from July 1 through December 31, 1985. Following the list of reports, which is categorized according to government function, is a list of testimony presented by GAO officials before congressional committees during the same period.

At the end of each subject category are cross-references to related reports listed under other categories. Congressional statements, which are listed in chronological order following the list of reports, are also cross-referenced. Item numbers for both reports and statements are for indexing purposes only.

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GAO Reports to the Congress and Federal Officials

GAO Division Abbreviations

The abbreviations used in GAO report numbers indicate the GAO organizational unit which prepared the report. "FS" in a report number indicates Fact Sheet; "BR," Briefing Report.

AFMD	Accounting and Financial Management Division
GGD	General Government Division
HRD	Human Resources Division
IMTEC	Information Management and Technology Division
NSIAD	National Security and International Affairs Division
OCE	Office of the Chief Economist
OGC	Office of General Counsel
PEMD	Program Evaluation and Methodology Division
RCED	Resources, Community, and Economic Development Division

Item	Title	Accession Number	Report Number and Date
1	Summary of GAO Reports Issued Since 1981 Pertaining to Farm Bill Legislation.	127340	GAO/RCED-85-87 Jul. 5, 1985
2	Information on the Federal Crop Insurance Corporation's 1986 Standard Reinsurance Agreement.	127602	GAO/RCED-85-155 Jul. 26, 1985
3	Farmers Home Administration County Supervisors' and Farmers' Views on the New Coordinated Financial Statements.	127546	GAO/RCED-85-84 Jul. 29, 1985
4	Effects and Administration of the 1984 Milk Diversion Program.	127525	GAO/RCED-85-126 Jul. 29, 1985
5	The Role of Marketing Orders in Establishing and Maintaining Orderly Marketing Conditions.	127646	GAO/RCED-85-57 Jul. 31, 1985
6	Federal Price Support for Honey Should Be Phased Out.	127745	GAO/RCED-85-107 Aug. 19, 1985
7	Processing Time for Farmers Home Administration's Operating Loans in Minnesota During Fiscal Year 1984.	127850	GAO/RCED-85-142 Aug. 26, 1985
8	The Department of Agriculture's 1983 Payment-in-Kind Program—A Review of Its Costs, Benefits, and Key Program Provisions.	127852	GAO/RCED-85-60 Aug. 29, 1985 (7) (022887)
9	Overview of the Dairy Surplus Issue—Policy Options for Congressional Consideration.	127937	GAO/RCED-85-132 Sep. 18, 1985

10	Losses in Department of Agriculture's Tobacco Program	128030	GAO/RCED-85-167 Sep. 18, 1985
11	1983 Payment-in-Kind Program Overview: Its Design, Impact, and Cost.	128031	GAO/RCED-85-89 Sep. 25, 1985
12	Financial Condition of American Agriculture	128115	GAO/RCED-86-9 Oct. 10, 1985
13	Examples of USDA's Application of the \$50,000 Payment Limitation	128352	GAO/RCED-86-29FS Oct. 18, 1985
14	Agriculture Overview U.S. Food/Agriculture in a Volatile World Economy.	128558	GAO/RCED-86-3BR November 1985
15	Food Inventories: Inventory Management of Federally Owned and Donated Surplus Food		GAO/RCED-86-11 Dec. 5, 1985
16	Cross Compliance USDA Could Reduce Crop Production by Requiring Cross Compliance.		GAO/RCED-86-64BR Dec. 11, 1985
17	Food and Drug Administration. Interstate Milk Shippers Program		GAO/HRD-86-54FS Dec. 20, 1985

Related reports: Items 18, 22, 38, 53, 170, 171, 175, 188, 189, 194, 198, 287, 293
 Related testimony: Items 34, 57, 58

ADP and Information Management

Item	Title	Accession Number	Report Number and Date
18	Improvements Needed in General Automated Data Processing Controls at USDA's National Finance Center	127377	GAO/AFMD-85-38 Jul. 12, 1985
19	Social Security Administration's Progress in Modernizing Its Computer Operations.	128022	GAO/IMTEC-85-15 Aug. 30, 1985
20	DOD Should Restructure the March Air Force Base Test of Veterans Administration-developed Software for an Integrated Health Care Computer System.	127894	GAO/IMTEC-85-14 Sep. 11, 1985
21	Social Security Administration's Computer Systems Modernization Effort May Not Achieve Planned Objectives.	128351	GAO/IMTEC-85-16 Sep. 30, 1985
22	Status of Farmers Home Administration Efforts to Install Office Automation		GAO/IMTEC-86-1BR Oct. 4, 1985
23	Concerns Regarding the National Security Agency Secure Telephone Program.	128229	GAO/NSIAD-86-7 Oct. 15, 1985
24	ADP Equipment: Buying Through GSA's Office of Technology Plus Stores.		GAO/IMTEC-86-2BR Nov. 25, 1985
25	Computers: Information on the Patent and Trademark Office Automation Program.		GAO/IMTEC-86-4FS Dec. 20, 1985

Related reports: Items 305, 309, 313

Related testimony: Items 7, 8, 21, 30, 39, 43, 44, 52

Budget and Government Financial Management

Item	Title	Accession Number	Report Number and Date
26	Comments on Impoundments of DOE, TVA, and CPB Funds Proposed in the President's Ninth Special Message for Fiscal Year 1985	127334	GAO/OGC-85-13 Jul. 2, 1985
27	Comments on the President's Eighth Special Impoundment Message for Fiscal Year 1985 and Views on Proposed Deferrals Involving Trust Fund Accounts	127493	GAO/OGC-85-11 Jul. 24, 1985
28	Comments on Deferrals Proposed in the President's Tenth Impoundment Message for Fiscal Year 1985.	127528	GAO/OGC-85-15 Jul. 26, 1985
29	Impounded DOE and CPB Funds Have Been Released in Accordance with the Impoundment Control Act	127744	GAO/OGC-85-16 Jul. 31, 1985
30	Compliance with Professional Standards by the Commerce Inspector General.	127631	GAO/AFMD-85-57 Aug. 12, 1985
31	General Services Administration Needs to Improve Its Internal Controls to Prevent Duplicate Payments.	127741	GAO/AFMD-85-70 Aug. 20, 1985
32	Information on Duplicate Payments to Contractors by the Department of Defense's Defense Logistics Agency's Defense Contract Administration Services Region in Cleveland, Ohio	127743	GAO/AFMD-85-71 Aug. 20, 1985

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Financial Management**

33	Strengthening Internal Controls Would Help the Department of Justice Reduce Duplicate Payments	127742	GAO/AFMD-85-72 Aug. 20, 1985
34	Comments on a Proposed Deferral of FY 1985 USIA Funds.	127740	GAO/OGC-85-17 Aug. 22, 1985
35	Bureau of Indian Affairs' Use of Selected Aspects of Its Fiscal Year 1984 Appropriated Funds.	127862	GAO/AFMD-85-74 Sep. 6, 1985
36	Federal Year-End Spending Patterns for Fiscal Years 1982, 1983, and 1984.	127941	GAO/AFMD-85-75 Sep. 17, 1985
37	Veterans Administration Financial Management Profile.	128109	GAO/AFMD-85-34 Sep. 20, 1985
38	Internal Control Improvements Needed in Agriculture's Miscellaneous Payments System.	127935	GAO/AFMD-85-66 Sep. 19, 1985
39	Unreported Impoundment of FY 1985 Funds for the Office of Refugee Resettlement.	128040	GAO/OGC-85-18 Sep. 26, 1985
40	Impounded Refugee Resettlement Funds: Released under Injunction, But Final Status Awaits Resolution of Lawsuit.		GAO/OGC-86-2 Dec. 16, 1985
41	Federal Accounting and Auditing Standards Affecting the Private Sector.	128228	GAO/AFMD-85-56 Sep. 30, 1985
42	Indian Relocation: Navajo and Hopi Indian Relocation Commission Estimated Relocation Cost.	128359	GAO/RCED-86-43FS Oct. 25, 1985

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43	Internal Control Problems at the U.S. Army Corps of Engineers Should Be Corrected.	128338	GAO/AFMD-86-4 Nov. 5, 1985
44	Comments on Proposed Impoundments of FY 1985 and FY 1986 Budget Authority.	128428	GAO/OGC-86-1 Nov 14, 1985
45	Debt Collection: Information on the Amount of Debts Owed the Federal Government.	128569	GAO/AFMD-86-13FS Dec. 3, 1985
46	Treasury's Management of Social Security Trust Funds During the Debt Ceiling Crises		GAO/HRD-86-45 Dec. 5, 1985
47	Redemption of Railroad Retirement Account Investments.		GAO/HRD-86-53 Dec. 13, 1985
48	CPA Audit Quality. Inspectors General Find Significant Problems.		GAO/AFMD-86-20 Dec 5, 1985
49	Budget Issues: State Balanced Budget Practices.		GAO/AFMD-86-22BR Dec 10, 1985
50	Debt Collection: Army Efforts to Collect Debts from Former Service Members.		GAO/AFMD-86-21BR Dec. 13, 1985
51	BIA Appropriations: Fiscal Year 1983 and 1984 Appropriated Funds Provided to Southern Pueblos.		GAO/AFMD-86-6 Dec. 16, 1985
52	Financial Integrity Act: The Government Faces Serious Internal Control and Accounting Systems Problems.		GAO/AFMD-86-14 Dec. 23, 1985

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53	Department of Agriculture	128213	GAO/RCED-86-20 Oct. 24, 1985
54	Department of Commerce		GAO/RCED-86-21 Nov. 5, 1985
55	Department of Defense		GAO/NSIAD-85-147 Sep. 27, 1985
56	Department of the Army		GAO/NSIAD-85-149 Sep. 27, 1985
57	Department of the Navy		GAO/NSIAD-85-150 Sep. 27, 1985
58	Department of the Air Force		GAO/NSIAD-85-151 Sep. 27, 1985
59	Defense Logistics Agency		GAO/NSIAD-85-148 Sep. 27, 1985
60	Defense Mapping Agency		GAO/NSIAD-85-116 Jul. 26, 1985
61	Department of Education		GAO/HRD-85-78 Sep. 26, 1985
62	Department of Energy	128158	GAO/RCED-86-14 Oct. 17, 1985
63	Department of Health and Human Services		GAO/HRD-86-9 Nov. 8, 1985
64	Department of the Interior	128513	GAO/RCED-86-25 Oct. 31, 1985
65	Department of Justice		GAO/GGD-86-9 Oct. 31, 1985
66	Department of Labor		GAO/HRD-86-29 Nov. 18, 1985
67	Department of State		GAO/NSIAD-85-135 Sep. 25, 1985

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68	Department of Transportation	128319	GAO/RCED-86-35 Oct. 30, 1985
69	Department of the Treasury		GAO/GGD-86-10 Oct 10, 1985
70	Environmental Protection Agency		GAO/RCED-86-34 Nov 13, 1985
71	Housing and Urban Development		GAO/RCED-86-22 Nov. 8, 1985
72	National Aeronautics and Space Administration	128434	GAO/NSIAD-86-3 Nov. 19, 1985
73	Small Business Administration	128236	GAO/RCED-86-24 Oct. 18, 1985
74	Veterans Administration	128257	GAO/HRD-86-20 Oct 28, 1985

Related reports Items 97, 136, 245, 300

Related testimony Items 1, 4, 22, 38, 40, 47, 48, 56, 63

Civil Service

Item	Title	Accession Number	Report Number and Date
75	Alternative Work Schedules for Federal Employees.	127428	GAO/GGD-85-63 Jul. 19, 1985
76	Salaries and Benefits of International Monetary Fund Employees.	127457	GAO/NSIAD-85-120 Jul. 22, 1985
77	Reduction in Force Can Sometimes Be More Costly to Agencies Than Attrition and Furlough.	127459	GAO/PEMD-85-6 Jul. 24, 1985
78	Description of Selected Nonfederal Job Evaluation Systems.	127565	GAO/GGD-85-57 Jul. 31, 1985
79	Comparison of Federal and Private Sector Pay and Benefits.	127809	GAO/GGD-85-72 Sep. 4, 1985
80	Summary of 1983 Federal Pension Plan Information.	128029	GAO/AFMD-85-69 Sep. 26, 1985
81	Information on the Downgrading of Bureau of Prisons' Wage Supervisor Positions.	128245	GAO/GGD-85-87 Sep. 30, 1985
82	Performance Appraisal Information from Selected Federal Agencies.		GAO/GGD-86-1 Oct. 10, 1985
83	Evaluation of Proposals to Alter the Structure of the Senior Executive Service.	128317	GAO/GGD-86-14 Oct. 11, 1985
84	Federal Civilian Personnel: Effects of Unconfirmed Members at the Federal Labor Relations Authority.		GAO/GGD-86-29 Dec. 9, 1985

Related reports: Items 206, 210, 211, 217, 218, 219, 221, 242

Related testimony: Items 11, 17, 20, 24, 35, 41, 49

Defense Procurement and Logistics

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85	Status of the Intercontinental Ballistic Missile Modernization Program	127343	GAO/NSIAD-85-78 Jul. 8, 1985
86	DOD Guidance on the Combined Procurement Procedures Needs Provisions for Audit Verification.	127341	GAO/NSIAD-85-112 Jul. 8, 1985
87	Army's Quality Deficiency Report System. Generally Effective But Some Changes Needed.	127378	GAO/NSIAD-85-115 Jul. 10, 1985
88	Evaluation of Army's Mobile Subscriber Equipment Program	127652	GAO/NSIAD-85-117 Jul. 16, 1985
89	Review of Oklahoma City Air Logistics Center's Dekitting Policy	127435	GAO/NSIAD-85-89 Jul. 22, 1985
90	Leased Military Housing Costs in Europe Can Be Reduced by Improving Acquisition Practices and Using Purchase Contracts.	127456	GAO/NSIAD-85-113 Jul. 24, 1985
91	Contracting Officers' Explanations for Price Increases on 125 Spare Parts	127520	GAO/NSIAD-85-119 Jul. 29, 1985
92	Observations on Navy Nuclear Weapon Safeguards and Nuclear Weapon Accident Emergency Planning.	127562	GAO/NSIAD-85-123 Jul. 29, 1985
93	Information on Three Investigations by the Department of Justice into Navy Shipbuilding Claims	127794	GAO/GGD-85-70 Aug. 1, 1985

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94	Management of Naval Supply Center Labor Resources Can Be Improved.	127604	GAO/NSIAD-85-129 Aug. 9, 1985
95	GAO Concerns About Army Plans to Develop Intermediate Forward Test Equipment Used to Maintain Weapons Systems.	127644	GAO/NSIAD-85-137 Aug. 13, 1985
96	Costs of Alternative Munitions Lift Trailers for Strategic Bombers.	127774	GAO/NSIAD-85-142 Aug. 28, 1985
97	Potential for Excess Funds in DOD.	127859	GAO/NSIAD-85-145 Sep. 3, 1985
98	DOD's Industrial Modernization Incentives Program: An Evolving Program Needing Policy and Management Improvement.	127840	GAO/NSIAD-85-131 Sep. 6, 1985
99	Potential Dollar Reductions to DOD's Fiscal Year 1986 Missile and the Lightweight Multipurpose Weapon Procurement Programs.	127858	GAO/NSIAD-85-138 Sep. 9, 1985
100	DOD's Fiscal Year 1986 Ammunition Procurement and Production Base Programs.	127895	GAO/NSIAD-85-141 Sep. 16, 1985
101	Observations on the Air Force Acquisition of Certain F-16 Support Equipment from General Dynamics.	127942	GAO/NSIAD-85-155 Sep. 18, 1985
102	The Armed Services Board of Contract Appeals Has Operated Independently.	128168	GAO/NSIAD-85-102 Sep. 23, 1985
103	Status of Efforts to Estimate and Budget for Army Weapon System Sustainment Costs.	128192	GAO/NSIAD-85-157 Sep. 26, 1985

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104	Army's Procurement of Batteries. Magnesium vs. Lithium.	127984	GAO/NSIAD-85-124 Sep. 26, 1985
105	The Army Can Better Integrate Manpower, Personnel, and Training into the Weapon Systems Acquisition Process.	128005	GAO/NSIAD-85-154 Sep. 27, 1985
106	The Army's Safety Level Requirements for Secondary Items May Be Inaccurate and Excessive.	128193	GAO/NSIAD-85-160 Sep. 30, 1985
107	Ravenna Army Ammunition Plant: Analysis of Army's Justification to Retain Depot Storage Area	128055	GAO/NSIAD-85-159 Sep. 30, 1985
108	Wherry Housing Project Renovation at Scott Air Force Base, Illinois	128116	GAO/NSIAD-85-134 Sep. 30, 1985
109	An Opportunity to Reduce Proliferation and Improve Acquisition Strategy for Electronic Combat Jammers. (Unclassified summary of a classified report)	128234	GAO/C-NSIAD-86-1 Oct. 8, 1985
110	An Assessment of the Army's Multiple Launch Rocket System Multiyear Contract	128339	GAO/NSIAD-86-5 Oct. 28, 1985
111	Chemical Munitions. Cost Estimates for Demilitarization and Production.	128358	GAO/NSIAD-86-1FS Oct. 31, 1985
112	Navy Acquisition: Submarine Advanced Combat System (SUBACS) Problems May Adversely Affect Navy Attack Submarine Programs.	128456	GAO/NSIAD-86-12 Nov. 4, 1985
113	Procurement. Analysis of DOD's Fiscal Year 1986 Multiyear Candidates.	128357	GAO/NSIAD-86-1 Nov. 6, 1985

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114	Radiation Accident Incident at Clear Air Force Station, Alaska.	128544	GAO/NSIAD-86-9 Nov. 7, 1985
115	Supersonic Flights. Air Force Use of Training Areas in Texas and New Mexico.		GAO/NSIAD-86-4 Nov 8, 1985
116	Support Services: Actions to Gain Management Control over DOD's Contract Support Services.	128470	GAO/NSIAD-86-8 Nov 22, 1985
117	Navy Contracting. Navy's Plan to Second Source Aegis Shipyard Integration and Testing.		GAO/NSIAD-86-20FS Dec. 2, 1985

Related reports Items 32, 55, 56, 57, 58, 59, 60, 151, 157, 158, 159, 160, 161, 199, 200, 204, 208, 230, 277

Related testimony Items 16, 25, 27, 32, 36, 45, 46, 63

Education

Item	Title	Accession Number	Report Number and Date
118	Review of Two Studies on College Athlete Graduation Rates	127905	GAO/PEMD-85-9 Sep. 10, 1985
119	Pell Grant Validation Imposes Some Costs and Does Not Greatly Reduce Award Errors New Strategies Are Needed	128006	GAO/PEMD-85-10 Sep 27, 1985
120	Implementation of Public Law 94-142 As It Relates to Handicapped Delinquents in the District of Columbia.	128235	GAO/GGD-86-4 Oct. 17, 1985
121	SEOG Funds: Information on the Distribution of Supplemental Educational Opportunity Grant Funds to Students.	128512	GAO/PEMD-86-1BR Nov. 13, 1985

Related reports Items 61, 232, 247, 252

Related testimony Items 9, 12, 18, 62

Employment, Economic, and Community Development

Item	Title	Accession Number	Report Number and Date
122	Projects Funded in Fresno County, California, by the Emergency Jobs Appropriations Act of 1983	127773	GAO/HRD-85-90 Aug 27, 1985
123	Projects Funded in South Central Georgia by the Emergency Jobs Appropriations Act of 1983.	127983	GAO/HRD-85-98 Sep. 25, 1985
124	Initial Results of a Survey on Employee Stock Ownership Plans and Information on Related Economic Trends.	128032	GAO/PEMD-85-11 Sep. 30, 1985
125	The Department of Labor's Enforcement of the Fair Labor Standards Act.	128137	GAO/HRD-85-77 Sep 30, 1985
126	Strong Leadership Needed to Improve Management at the Department of Labor.	128202	GAO/HRD-86-12 Oct. 21, 1985
127	Illegal Aliens: Information on Selected Countries' Employment Prohibition Laws.	128297	GAO/GGD-86-17BR Oct. 28, 1985
128	The Job Training Partnership Act: An Analysis of Support Cost Limits and Participant Characteristics.	128373	GAO/HRD-86-16 Nov 6, 1985
129	Job Training: Effect of Under-Reported Unemployment Data on Grant Funding to Rural Areas.		GAO/HRD-86-35BR Nov. 26, 1985
130	Emergency Jobs Act of 1983: Projects Funded in the Lawrence-Haverhill, Massachusetts, Area.	128577	GAO/HRD-86-30 Dec. 6, 1985

131	Public Housing Modernization of the Allen Parkway Village Housing Project in Houston, Texas	GAO/RCED-86-71FS Dec. 20, 1985
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Related reports: Items 54, 66, 71, 73, 174, 178, 246, 292, 295, 298, 299, 303

Related testimony: Items 3, 8, 10, 12, 22, 50, 54

Energy and Fuels

Item	Title	Accession Number	Report Number and Date
132	Synthetic Fuels Corporation's Profit-Sharing Provisions with Six Proposed Projects.	127614	GAO/RCED-85-140 Jul. 10, 1985
133	Status of Strategic Petroleum Reserve Activities As Of June 30, 1985.	127458	GAO/RCED-85-149 Jul. 15, 1985
134	Early Assessment of Interior's Area-Wide Program for Leasing Offshore Lands.	127498	GAO/RCED-85-66 Jul. 15, 1985
135	Benefits and Limitations of Economic Policy Responses to an Oil Supply Disruption.	127772	GAO/RCED-85-151 Aug. 8, 1985
136	Department of Energy Needs to Develop Better Guidance for Settling Oil Overcharge Cases with Long-Term Payment Provisions.	127938	GAO/RCED-85-120 Aug. 13, 1985
137	Reasons and Current Outlook for the Sale of Federal Royalty Oil to Small and Independent Refiners.	127957	GAO/RCED-85-139 Aug. 26, 1985
138	Assessment of Factors Affecting the Availability of U.S. Oil Supplies from the Caribbean.	127893	GAO/NSIAD-85-127 Sep. 13, 1985
139	Evaluation of Cost Estimates Related to the Relicensing of Hydroelectric Projects	127945	GAO/RCED-85-169 Sep. 16, 1985
140	More Assurance Is Needed that Strategic Petroleum Reserve Oil Can Be Withdrawn as Designed.	128007	GAO/RCED-85-104 Sep. 27, 1985

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141	The Strategic Petroleum Reserve: An Overview of Its Development and Use in the Event of an Oil Supply Disruption.	128140	GAO/RCED-85-134 Sep. 30, 1985
142	GAO's Seventh Annual Review of Interior's Methodology for Allowing Outer Continental Shelf Wells to be Shut in or to Flare Natural Gas.	128070	GAO/RCED-85-161 Sep. 30, 1985
143	Outer Continental Shelf Lease Sale 82—Sale Preparation and Subsequent Cancellation.	128400	GAO/RCED-86-30 Oct. 15, 1985
144	Status of Strategic Petroleum Reserve Activities As Of September 30, 1985.	128256	GAO/RCED-86-37 Oct. 15, 1985
145	Natural Gas Prices: FERC Should Improve Its Initial Review of Pipelines' Natural Gas Costs	128549	GAO/RCED-86-12 Nov. 4, 1985
146	Energy Emergency Information Needs: Adequacy of Data Dissemination—State, Industry, and Government Views		GAO/RCED-86-58BR Dec. 20, 1985
147	Oil Pricing Violations: Department of Energy's Justification for Not Using a Computer Program		GAO/RCED-86-32 Dec. 24, 1985
148	Synthetic Fuels: Status of the Great Plains Coal Gasification Project—August 1, 1985.		GAO/RCED-86-36 Dec. 24, 1985
149	Outer Continental Shelf Oil and Gas. Inspection of Offshore Facilities		GAO/RCED-86-5 Dec. 31, 1985

Related reports: Items 26, 29, 62, 184, 207, 215, 268, 269, 270, 271, 280, 297, 310
 Related testimony: Items 2, 15, 33

Environmental Protection

Item	Title	Accession Number	Report Number and Date
150	Greater Use of Value Engineering Has the Potential to Save Millions on Wastewater Treatment Projects.	127409	GAO/RCED-85-85 Jul. 16, 1985
151	Hazardous Waste Management at Tinker Air Force Base—Problems Noted, Improvements Needed.	127583	GAO/NSIAD-85-91 Jul. 19, 1985
152	EPA-Approved Revisions to State Implementation Plans Allowing Increased Sulfur Dioxide Emissions Were Legal.	127916	GAO/RCED-85-129 Aug. 16, 1985
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154	EPA's Sanction Policy Is Not Consistent with the Clean Air Act.		GAO/RCED-85-121 Sep. 30, 1985
155	Status of EPA's Efforts to Regulate Chemical Substances as Hazardous Air Pollutants under the Clean Air Act.	128088	GAO/RCED-85-168 Sep. 30, 1985
156	Air Pollution: Environmental Protection Agency's Inspections of Stationary Sources.	128484	GAO/RCED-86-1BR Oct. 24, 1985
157	Environment, Safety, and Health: Information on Three Ohio Defense Facilities.		GAO/RCED-86-51FS Nov. 29, 1985

158	Chemical Inventory Environmental Protection Agency's Proposed Inventory Update	GAO/RCED-86-47FS Dec. 4, 1985
159	Hazardous Waste. Status of Cleanup at the Former West Virginia Ordinance Works.	GAO/NSIAD-86-22BR Dec. 6, 1985
160	Hazardous Waste. Status of Cleanup at the Former Hamilton Air Force Base, California	GAO/NSIAD-86-23BR Dec. 6, 1985
161	Environment, Safety, and Health. Environment and Workers Could Be Better Protected at Ohio Defense Plants	GAO/RCED-86-61 Dec. 13, 1985
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163	Acid Rain: Federal Research into Effects on Waters and Forests	GAO/RCED-86-7 Dec. 17, 1985
164	Air Pollution. EPA's Strategy to Control Emissions of Benzene and Gasoline Vapor	GAO/RCED-86-6 Dec. 18, 1985
165	Pollution Control. Information on Chemical Industry Safety Equipment Expenditures.	GAO/RCED-86-70FS Dec. 20, 1985
166	Hazardous Waste. Status of Private Party Efforts to Clean Up Hazardous Waste Sites	GAO/RCED-86-65FS Dec. 27, 1985

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182	Examination of the Financial Statements of the Environmental and Energy Study Conference for the Years Ended December 31, 1984 and 1983	127524	GAO/AFMD-85-67 Jul 29, 1985
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185	Examination of the Senate Building Beauty Shop Financial Statements for the Fiscal Years Ended February 28, 1985, and February 29, 1984.	127529	GAO/AFMD-85-64 Aug 1, 1985
186	Reviews of the Audits of the Financial Statements of the National Credit Union Administration's Operating and Share Insurance Funds for the Year Ended September 30, 1983.	128169	GAO/AFMD-85-18 Sep. 30, 1985
187	Examination of the House of Representatives Restaurant Revolving Fund's Financial Statements for the Fiscal Years Ended September 29, 1984, and October 1, 1983.	128160	GAO/AFMD-85-73 Sep. 30, 1985
188	Examination of the Commodity Credit Corporation's Financial Statements for the Year Ended September 30, 1984	128227	GAO/AFMD-85-53 Sep. 30, 1985

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189	Examination of the Federal Crop Insurance Corporation's Financial Statements for the Year Ended September 30, 1984.	128299	GAO/AFMD-85-54 Sep. 30, 1985
190	Financial Audit: Senate Recording and Photographic Studios Revolving Fund FY 1985 and 1984.		GAO/AFMD-86-1 Dec. 18, 1985
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195	Problems in Processing Vietnamese Refugees from the Dong Rek Camp in Cambodia.	127718	GAO/NSIAD-85-132 Aug 16, 1985
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197	Can More Be Done to Assist Sahelian Governments to Plan and Manage Their Economic Development?	127863	GAO/NSIAD-85-87 Sep 6, 1985
198	Compendium of GAO Reports Pertaining to Public Law 480 from July 1973 through August 1985.	127885	GAO/NSIAD-85-96 Sep. 13, 1985
199	U S. Security and Military Assistance. Programs and Related Activities—An Update.	128244	GAO/NSIAD-85-158 Sep. 30, 1985
200	Military Loans: Repayment Problems Mount As Debt Increases.	128543	GAO/NSIAD-86-10 Oct. 30, 1985

201	CIA Activities: Allegation of Lobbying Assistance	GAO/NSIAD-86-13 Dec. 5, 1985
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306	IRS/Treasury: Information on Selected Tax Treaties and Information Agreements.	128356	GAO/GGD-86-22FS Nov. 1, 1985
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323	20 Years of Federal Mass Transit Assistance. How Has Mass Transit Changed?	127944	GAO/RCED-85-61 Sep. 18, 1985
324	Information on Airport and Airways Trust Fund Revenues and Outlays by States and Large Airports.	128246	GAO/RCED-85-153 Sep. 30, 1985

325	Deregulation Increased Competition Is Making Airlines More Efficient and Responsive to Consumers.	128432	GAO/RCED-86-26 Nov 6, 1985 (14)
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Related reports Items 68, 205

Related testimony Items 4, 10, 14, 29, 30, 53

Congressional Testimony by GAO Officials

A chronological listing of statements presented by GAO officials before congressional committees from July through December 1985. Item numbers are used to cross-reference these statements to the relevant subject categories used in the preceding listing of GAO reports. For information on ordering copies of these statements, see page 79.

Item

- 1 Regulation of the U.S. Government Securities Market, by William J. Anderson, General Government Division, before the Subcommittee on Domestic Monetary Policy, House Committee on Banking, Finance and Urban Affairs. July 9, 1985
- 2 Impact on the Coal Industry of the Office of Surface Mining's Proposed Rules to Increase Its Mining Permit Fees, by Michael Gryszkowiec, Resources, Community, and Economic Development Division, before the Subcommittee on Natural Resources Development and Production, Senate Committee on Energy and Natural Resources. July 9, 1985.
- 3 Female-Headed Families in Poverty, by Joseph F. Delfico, Human Resources Division, before the Subcommittee on Intergovernmental Relations and Human Resources, House Committee on Government Operations. July 9, 1985.
- 4 Alternative Methods for Determining a Value for National and Dulles Airports for Transfer to a Local Airport Authority, by Oliver W. Krueger, Resources, Community, and Economic Development Division, before the Subcommittee on Governmental Efficiency and the District of Columbia, Senate Committee on Governmental Affairs. July 10, 1985.
- 5 GAO Comments on Proposed Legislation to Protect Medicare and Medicaid Beneficiaries from Unfit Health Care Practitioners, by Michael Zimmerman, Human Resources Division, before the Subcommittee on Health, Senate Committee on Finance. July 12, 1985
- 6 Taxation of the Property/Casualty Insurance Industry, by William J. Anderson, General Government Division, before the House Committee on Ways and Means. July 19, 1985.

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- 7** The Patent and Trademark Office's Efforts to Automate Its Trademark Operations, by Warren G. Reed, Information Management and Technology Division, before the Subcommittee on Patents, Copyrights, and Trademarks, Senate Committee on the Judiciary. July 23, 1985.
 - 8** The Census Bureau's Preparations for the 1990 Decennial Census, by Gene L. Dodaro, General Government Division, before the Subcommittee on Census and Population, House Committee on Post Office and Civil Service. July 25, 1985.
 - 9** Institutional Aid to Developing Institutions under Title III of the Higher Education Act of 1965, by William J. Gainer, Human Resources Division, before the Subcommittee on Postsecondary Education, House Committee on Education and Labor. July 30, 1985.
 - 10** GAO Reports on the Federal Highway Administration's Disadvantaged Business Enterprise and Outdoor Advertising Control Programs, by Oliver W. Krueger, Resources, Community, and Economic Development Division, before the Subcommittee on Transportation, Senate Committee on Environment and Public Works. July 31, 1985.
 - 11** Service Contracts Between U.S. Embassies and Employee Associations, by Joan M. McCabe, National Security and International Affairs Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. July 31, 1985.
 - 12** Proprietary School Compliance with Requirements of the Pell Grant Program, by Richard L. Fogel, Human Resources Division, before the Subcommittee on Postsecondary Education, House Committee on Education and Labor. August 1, 1985.
 - 13** Opportunities to Reduce Medicare Payments Related to Cataract Surgeries While Enhancing Nationwide Uniformity of Benefits, by Michael Zimmerman, Human Resources Division, before the Subcommittee on Health, House Committee on Ways and Means. August 1, 1985.
 - 14** The National Highway Traffic Safety Administration's Activities Involving Ford Transmission "Park-to-Reverse" Incidents, by J. Dexter Peach, Resources, Community, and Economic Development Division, before the Subcommittee on Telecommunications, Consumer Protection, and Finance, House Committee on Energy and Commerce. August 1, 1985.
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- 15 Disagreement between GAO and the Department of Energy over the Interpretation of Law Regarding the Expiration of the Residential Conservation Service Program, by Harry R. Van Cleve, Office of General Counsel, before the Subcommittee on Energy Conservation and Power, House Committee on Energy and Commerce. September 5, 1985.
 - 16 The Navy's Fleet Expansion, by Frank C. Conahan, National Security and International Affairs Division, before the Subcommittee on Seapower and Strategic and Critical Materials, House Committee on Armed Services. September 6, 1985.
 - 17 GAO Comments on the Proposed Civil Service Pension Reform Act of 1985 (S. 1527), by Charles A. Bowsher, Comptroller General of the United States, before the Senate Committee on Governmental Affairs. September 9, 1985.
 - 18 Identification and Education of Handicapped Juvenile Delinquents in the District of Columbia, by Gene L. Dodaro, General Government Division, and Anthony N. Salvemini, Washington Regional Office, before the Subcommittee on Fiscal Affairs and Health, House Committee on the District of Columbia. September 10, 1985.
 - 19 GAO's 1984 Financial Audits of the Federal Deposit Insurance Corporation and the Federal Savings and Loan Insurance Corporation, by Frederick D. Wolf, Accounting and Financial Management Division, before the Subcommittee on Financial Institutions Supervision, Regulation, and Insurance, House Committee on Banking, Finance, and Urban Affairs. September 12, 1985.
 - 20 Reductions in Force in the Federal Government, by Rosslyn S. Kleeman, General Government Division, before the Subcommittee on Human Resources, House Committee on Post Office and Civil Service. September 12, 1985.
 - 21 GAO Comments on the Computer Security Research and Training Act of 1985 (H.R. 2689), by Milton J. Socolar, Special Assistant to the Comptroller General, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. September 18, 1985.
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- 22** GAO Comments on Legislation Requiring the Office of Management and Budget to Prepare an Annual Report Consolidating Available Data on the Geographic Distribution of Federal Funds, by Milton J. Socolar, Special Assistant to the Comptroller General, before the Subcommittee on Legislation and National Security, House Committee on Government Operations September 19, 1985
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- 23** GAO Comments on Proposed Legislation to Authorize Home-to-Work Transportation for Certain Government Officials, by Milton J. Socolar, Special Assistant to the Comptroller General, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. September 19, 1985
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- 24** GAO Comments on the Proposed Civilian Travel Expenses Act of 1985 (H.R. 3291), by Henry R. Wray, Office of General Counsel, before the Subcommittee on Government Activities and Transportation, House Committee on Government Operations. September 19, 1985.
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- 25** Air Force Procurement of Certain F-16 Support Equipment from General Dynamics, by Frank C. Conahan, National Security and International Affairs Division, before the Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce. September 23, 1985.
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- 26** United States Participation in the Multilateral Trading System (GATT), by Allan I. Mendelowitz, National Security and International Affairs Division, before the Subcommittee on International Economic Policy, Oceans, and Environment, Senate Committee on Foreign Relations. September 26, 1985
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- 27** Tactical Warning and Attack Assessment System, by Charles A. Bowsher, Comptroller General of the United States, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. September 26, 1985.
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- 28** Taxation of the Property/Casualty Insurance Industry, by William J. Anderson, General Government Division, before the Senate Committee on Finance. October 1, 1985.
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- 29** Three Safety Issues Relating to Aviation, by Herbert R. McLure, Resources, Community, and Economic Development Division, before the Subcommittee on Aviation, Senate Committee on Commerce, Science, and Transportation October 1, 1985.
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- 30 FAA's Terminal Doppler Radar Efforts, by Herbert R. McLure, Resources, Community, and Economic Development Division, before the Subcommittee on Aviation, House Committee on Public Works and Transportation. October 2, 1985.
 - 31 Operation and Management of the United States Postal Service, by William J. Anderson, General Government Division, before the Subcommittee on Postal Operations and Services and the Subcommittee on Postal Personnel and Modernization, House Committee on Post Office and Civil Service. October 3, 1985.
 - 32 GAO Work at Defense Contractor Plants on Subcontract Pricing, Contractor Estimating Systems, and Overhead Cost Settlements, by Frank C. Conahan, National Security and International Affairs Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. October 3, 1985.
 - 33 Hydroelectric Development at Federal Facilities in the Pacific Northwest, by J. Dexter Peach, Resources, Community, and Economic Development Division, before the Subcommittee on General Oversight, Northwest Power, and Forest Management, House Committee on Interior and Insular Affairs. October 8, 1985.
 - 34 The Agricultural Export Enhancement Program, by Allan I. Mendelowitz, National Security and International Affairs Division, before the Subcommittee on Department Operations, Research, and Foreign Agriculture, House Committee on Agriculture. October 8, 1985.
 - 35 GAO Comments on the Proposed Executive Exchange Program Voluntary Services Act of 1985 (H.R. 3002), by Rosslyn S. Kleeman, General Government Division, before the Subcommittee on Civil Service, House Committee on Post Office and Civil Service. October 9, 1985.
 - 36 Foreign Military Sales and Offsets, by Frank C. Conahan, National Security and International Affairs Division, before the Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce. October 10, 1985.
 - 37 Allegations of Nazi War Criminals Residing in the United States, by Arnold P. Jones, General Government Division, before the Subcommittee on Immigration, Refugees, and International Law, House Committee on the Judiciary. October 17, 1985.
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- 38** The Patent and Trademark Office's Use of Exchange Agreements to Automate Its Trademark Operations, by Thomas P. Giammo, Information Management and Technology Division, before the Subcommittee on Government Information, Justice, and Agriculture, House Committee on Government Operations. October 18, 1985
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- 40** Oversight of the General Accounting Office, by Charles A. Bowsher, Comptroller General of the United States, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. October 22, 1985.
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- 41** State Department and U.S. Information Agency Ship Travel and Travel Advances, by Joan M. McCabe, National Security and International Affairs Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. October 23, 1985.
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- 42** Federal Regulatory Agencies' Efforts to Assure Bank Secrecy Act Compliance, by William J. Anderson, General Government Division, before the Permanent Subcommittee on Investigations, Senate Committee on Governmental Affairs. October 29, 1985
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- 43** Automated Information Systems Security in Federal Civil Agencies, by William S. Franklin, Information Management and Technology Division, before the Subcommittee on Transportation, Aviation, and Materials, House Committee on Science and Technology. October 29, 1985.
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- 44** GAO Comments on the Proposed Computer Security Research and Training Act of 1985 (H.R. 2889), by William S. Franklin, Information Management and Technology Division, before a joint hearing of the Subcommittee on Transportation, Aviation, and Materials; and the Subcommittee on Science, Research, and Technology, House Committee on Science and Technology. October 30, 1985.
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- 45** GAO Comments on the Proposed War Profiteering Prohibition Act of 1985 (H.R. 3020), by Paul F. Math, National Security and International Affairs Division, before the Subcommittee on General Oversight and Investigations, House Committee on Banking, Finance, and Urban Affairs. October 30, 1985.
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- 46** Ammunition Production, by Henry W. Connor, National Security and International Affairs Division, before the Subcommittee on Preparedness, Senate Committee on Armed Services. October 31, 1985
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47	<u>GAO Comments on a Bill to Establish an Office of Inspector General within the United States Postal Service (H.R. 2909)</u> , by John J. Adair, Accounting and Financial Management Division, before the Subcommittee on Postal Operations and Services, House Committee on Post Office and Civil Service. October 31, 1985.
48	<u>Methods for Determining the Value of Noncash Benefits Provided to Welfare Recipients</u> , by Eleanor Chelimsky, Program Evaluation and Methodology Division, before the Subcommittee on Census and Population, House Committee on Post Office and Civil Service. October 31, 1985.
49	<u>Proposed Civil Service Supplemental Retirement System</u> , statement for the record by the General Accounting Office for the House Committee on Post Office and Civil Service. October 1985.
50	<u>Implementation of the Small Business Innovation Development Act of 1982</u> , by Sarah P. Frazier, Resources, Community, and Economic Development Division, before the Subcommittee on General Oversight and the Economy, House Committee on Small Business. November 6, 1985.
51	<u>Progress and Problems in Implementing the Nuclear Waste Policy Act of 1982</u> , statement for the record by Keith O. Fultz, Resources, Community, and Economic Development Division, before the Subcommittee on Energy Research and Production, House Committee on Science and Technology. November 6, 1985.
52	<u>The Development and Award of the Social Security Administration's System Engineering and Integration Contract</u> , by Milton J. Socolar, Special Assistant to the Comptroller General, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. November 6, 1985.
53	<u>Predatory Pricing and Antitrust Enforcement in the Trucking Industry</u> , by Herbert R. McLure, Resources, Community, and Economic Development Division, before the Subcommittee on Surface Transportation, House Committee on Public Works and Transportation. November 7, 1985.
54	<u>Job Training Partnership Act's Displaced Worker Program</u> , by William J. Gainer, Human Resources Division, before the Subcommittee on Employment Opportunities, House Committee on Education and Labor. November 8, 1985.
55	<u>Evaluating the Effects of Medicare Prospective Payment on Post-Hospital Care</u> , by Eleanor Chelimsky, Program Evaluation and Methodology Division, before the Senate Special Committee on Aging. November 12, 1985.

Item	
56	<u>Quality of Audits by Certified Public Accountants of Federal Grants to State and Local Governments and Non-Profit Organizations</u> , by Frederick D. Wolf, Accounting and Financial Management Division, before the Subcommittee on Legislation and National Security, House Committee on Government Operations. November 13, 1985.
57	<u>The Financial Condition of the Farm Credit System and Guidelines for Considering a Rescue Package</u> , by Craig A. Simmons, General Government Division, before the Subcommittee on Economic Stabilization, House Committee on Banking, Finance, and Urban Affairs. November 21, 1985.
58	<u>GAO's Review of the Department of Agriculture's Role in Regulating Biotechnology</u> , by Brian P. Crowley, Resources, Community, and Economic Development Division, before the Subcommittee on Investigations and Oversight, House Committee on Science and Technology. December 4, 1985.
59	<u>Proposals to Change the Military Retirement System</u> , by Marlin M. Ferber, National Security and International Affairs Division, before the Subcommittee on Manpower and Personnel, Senate Committee on Armed Services. December 5, 1985.
60	<u>Social Security Administration's Management of the Consultative Examination Process in Disability Programs</u> , by Joseph F. Delico, Human Resources Division, before the Subcommittee on Intergovernmental Relations and Human Resources, House Committee on Government Operations. December 11, 1985.
61	<u>Operations Crossroads: Radiation Safety at 1946 Nuclear Weapons Tests in the Pacific Ocean</u> , by Keith O. Fultz, Resources, Community, and Economic Development Division, before the Senate Committee on Veterans' Affairs. December 11, 1985.
62	<u>U.S. Citizens Studying Medicine Abroad</u> , by David P. Baine, Human Resources Division, before the Subcommittee on Health and Long-Term Care, and the Subcommittee on Housing and Consumer and Consumer Interests, House Select Committee on Aging. December 11, 1985.
63	<u>GAO Observations on Recommendations of the President's Private Sector Survey on Cost Control Related to Defense Acquisition and Procurement</u> , by Frank C. Conahan, before the Grace Commission Panel, House Committee on Armed Services. December 12, 1985.

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- 64** IRS Service Center Operations, by Johnny C. Finch, General Government Division, before the Subcommittee on Oversight, House Committee on Ways and Means December 16, 1985.
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Legal Decisions and Opinions

GAO's legal work covers the full range of the government's activities. GAO renders legal decisions and advice to congressional committees and members on matters such as the legality or propriety of proposed expenditures of public funds. Bidders on government contracts may ask GAO to review the procedures used in making awards to other parties. GAO may also be asked to grant relief to government accountable and certifying officers, and debtors and creditors of the government who are dissatisfied with the handling of their affairs by other agencies may seek a GAO review.

The Comptroller General's decisions on the legality of expenditures are binding on the executive branch; payments made contrary to them may be disallowed. Private firms and individuals have further recourse to the courts in most instances.

In a typical year, GAO issues some 5,000 decisions in five major categories:

- General Government Matters
- Civil Personnel
- Military Personnel
- Transportation
- Procurement

About ten percent of GAO's legal decisions are included in an annual volume entitled Published Decisions of the Comptroller General of the United States. Generally, decisions are selected for publication on the basis for their future value as precedent and on the widespread applicability of the issues involved. These decisions are first published as monthly pamphlets, the last for each quarter including citation tables

and indexed digests. An Index Digest of the Published Decisions of the Comptroller General, including digests of all published decisions and legal citation tables, is published every five years.

GAO issues quarterly pamphlets containing digests of those decisions not selected for publication in the annual volume. Separate pamphlets are issued for each of the five areas of GAO concern listed above.

GAO also publishes law manuals in each of the five areas, which include legal information, statutory authority, court case precedents, administrative regulations, and digests of pertinent decisions of the Comptroller General.

Decisions are identified by "B" file number and date. The Index-Digest Section of GAO's Office of General Counsel can help individuals to identify relevant decisions on specific subjects by using its extensive filing system. Research services are available by phone by calling (202) 275-5028. Individuals may conduct their own legal research by visiting the Index-Digest Section, Room 7510, U.S. GAO, 441 G Street, NW, Washington, D.C. 20548.

Information on GAO's legal work also is available from outside sources. Copies of all GAO decisions are submitted to FLITE (Federal Legal Information Thru Electronics) and copies of all procurement decisions are included in Comptroller General's Procurement Decisions (CPD).

Bibliographies

GAO's Document Handling and Information Services Facility has compiled several subject-matter bibliographies of GAO reports, testimony, legal decisions, speeches, and other documents. Each bibliography is indexed by subject, federal and nongovernmental agency, and relevant congressional committees and members. Brief abstracts are provided for each item included in the bibliography.

ADP, Information Resources Management, & Telecommunications	Volume I	Jan 1976-Dec. 1980	AFMD-81-85
	Volume II	Jan -Dec 1981	AFMD-82-50
	Volume III	Jan.-Dec. 1982	AFMD-83-53
	Volume IV	Jan.-Dec 1983	IMTEC-84-9
	Volume V	Jan.-Dec. 1984	IMTEC-85-9
Food	Volume I	Jan 1977-Dec. 1980	CED-81-73
	Volume II	Jan. 1981-Dec. 1984	RCED-85-82
Health	Volume I	Jan 1978-Dec 1980	OISS-81-8
Land Use	Volume I	Jan 1979-Dec 1982	RCED-83-134
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	Volume III	Jan -Dec. 1984	RCED-85-119

Other Publications

GAO issues a number of other publications related to its audit and evaluation responsibilities.

General

United States General Accounting Office: Answers to Frequently Asked Questions. June 1979, Booklet, 39 pp. (Acc. No. 091614)

Annual Report of the U.S. General Accounting Office. Overview of GAO activities and accomplishments for the fiscal year ending September 30, 1985. Volume I highlights GAO's work in specific areas of national importance; Volume II provides an overview of the agency's activities.

General Accounting Office Publications. Semianual catalogue of reports, testimony, and other publications issued by GAO.

Reports Issued in. A monthly newsletter summarizing GAO reports.

Legislation Relating to the General Accounting Office. A compendium of all statutory authorities through the 93rd Congress applicable to GAO today. Looseleaf. January 1975, June 1976, and December 1976 updates.

Bid Protests at GAO—A Descriptive Guide. Information on GAO's procedures for deciding legal questions arising from the award of government contracts. 1985. Booklet. 21 pp.

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General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies. Issued in loose-leaf form. Subscription includes basic manual and supplementary service for an indefinite period (date of latest revision noted).

- Title 1: U.S. General Accounting Office (rev. ed. Feb. 13, 1985)
- Title 2: Accounting (rev. ed. Nov. 14, 1984)
- Title 3: Audit
- Title 4: Claims
- Title 5: Transportation (rev. ed. Dec. 3, 1984)
- Title 6: Pay, Leave and Allowances
- Title 7: Fiscal Procedures (rev. ed. Jan. 18, 1985)
- Title 8: Records Management (rev. ed. Feb. 1, 1985)

Congressional Sourcebook Series—1984 Edition. Information compiled by GAO to help the Congress and others interested in federal reports, programs, and information sources and systems.

Federal Information Sources and Systems. An inventory of more than 2,540 Federal information systems containing fiscal, budgetary, and program-related data and information. AFMD-85-3.

Requirements for Recurring Reports to the Congress. Descriptions of about 2,900 statutory reporting requirements for federal and federally chartered organizations. AFMD-85-4.

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Federal Evaluations: A Cumulative Index FY 73-FY 80. GAO's four previous inventories of Federal evaluation studies—PAD-77-5, PAD-78-28, PAD-80-48, and PAD-82-9—list 7,000 studies. All cited in this index. PAD-82-10, 1009 pp.

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Accounting and Auditing Procedures

Accounting Principles and Standards for Federal Agencies (Title 2 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies). Principles and standards for accounting to be observed by federal agencies. 1984. Booklet.

Standards for Internal Controls in the Federal Government. Internal control standards prescribed by the Comptroller General for federal agencies, covering program management as well as the traditional financial management areas. 1983. Booklet, 12 pp.

Managing the Cost of Government: Building and Effective Financial Management Structure. Discussion of shortcomings in the government's accounting, budgeting, and financial management systems and proposals for improvements. Volume I discusses major issues; Volume II presents a conceptual framework for an improved system. 1985. Booklet. GAO/AFMD-85-35 and -35A. (Acc. No. 126342)

Managers, Your Accounting System Can Do a Lot for You; Accountants, You Can Do a Lot for Your Managers. Guidelines and illustrative case studies on how accounting and information systems can be used to help control public funds and other resources and to help managers make program decisions. 1979. Booklet, 53 pp. (Acc. No. 091100)

Accounting and Financial Auditing

Publications listed below available from:

U.S. General Accounting Office
Accounting and Audit Policy Group
441 G Street, N.W., Room 6104
Washington, D.C. 20548

Elements of Accounting and Financial Reporting in the Federal Government—Exposure Draft. The defining and characterizing of seven major elements used in financial reporting by the federal government. 1980. 26 pp. (Acc. No. 090887)

Objectives of Accounting and Financial Reporting in the Federal Government—Exposure Draft. Addresses the overall structure of accounting theory and practice and the objectives of accounting and financial reporting in the federal government. 1980. 47 pp. (Acc. No. 088870)

Measurement Concepts of Accounting and Financial Reporting in the Federal Government—Exposure Draft. Addresses the bases for measuring the attributes of elements of financial reporting in the federal government. 1980. 25 pp. (Acc. No. 090886)

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More Efficient and Effective Government Auditing. Intergovernmental Audit Forums—Joint Conference Report, 1980.

Directory of Federal Audit and Inspector General Organizations. A listing of Federal audit groups directly involved in the audit of federal funds, intended to help intergovernmental cooperation. 1982. Booklet, 100 pp.

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